1989 Budget Revisions

CCR
3-16-89

Note: Because of the cycle of publishing WER, some expenses get loaded into certain months. This makes it difficult to establish good budget figures. Timing differences can also skew budget vs actual.
Many of the 1988 budget figures remain unchanged. Those that have been adjusted have been done using a combination of averages from the last 3 years and using 1988 averages. Salaries are looked at from an hours worked perspective, then extended out to dollars. The following accts are some of the accts that are affected by our qtly cycle: Prodn Salaries, Printing magazine, Pre-press, writers, & newsstand costs.

Assumptions: Gross Profit % = 36%
Cost of Goods Sold = 64%
G+A Costs - 31%

Good. Net Profit 5%

Cost of Goods Sold (#'s rounded, usually up to closest $50)

Circulation

Circ Pay - To now include newsstand & general sub hours
(Hours spent on MacSub work will be fulfillment)

1988 Total	$45,088	
+ Jan 1989	4,114	$49,202 ÷ 13 = $3,800